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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

*In re*

DANE RICHARDS, SR.,

Debtor.

Chapter 13

Case No. 18-11152-CMG

Judge Christine M. Gravelle

**Hearing Date: July 18, 2018**

**Hearing Time: 10:00 a.m.**

**OBJECTION OF INTERNAL REVENUE SERVICE TO CONFIRMATION  
OF DEBTOR'S CHAPTER 13 PLAN**

**ATTENTION DEBTOR'S COUNSEL:  
FOR THE REASONS STATED HEREIN, THE PROPOSED CHAPTER 13 PLAN  
IS FACIALLY UNCONFIRMABLE. TO THE EXTENT NO WRITTEN  
RESPONSE TO THIS OBJECTION IS FILED AND NO ADJOURNMENT IS  
OBTAINED, COUNSEL FOR THE UNITED STATES WILL NOT BE  
APPEARING AT THE SCHEDULED HEARING ON THIS MATTER AND WILL  
INSTEAD RELY ON THIS WRITTEN OBJECTION.**

THE UNITED STATES OF AMERICA, on behalf of the Internal Revenue Service (the "Service"), submits the following objection to confirmation of the above-captioned debtor's Chapter 13 Plan (the "Plan") [ECF Doc No. 20]. In support thereof, the Service respectfully represents as follows:

## **OBJECTION**

### **A. The Plan is Not Confirmable with Respect to the Service's Priority Claim**

1. With respect to claims entitled to priority under Bankruptcy Code section 507(a)(8), a chapter 13 plan must “provide for the full repayment, in deferred cash payments . . . unless the holder of a particular claim agrees to a different treatment of such claim.” 11 U.S.C. § 1322(a)(2). Here, the Plan provides for less than full payment of the Service's Priority Claim. Plan at 3; Claim No. 4. On this basis, the Plan cannot be confirmed under Bankruptcy Code section 1322(a)(2).

## **CONCLUSION**

WHEREFORE, for the foregoing reasons, the Service requests that the Court (i) deny confirmation of the Plan until such time as the above-referenced defects in the Plan are cured; and (ii) grant any other and further relief that the Court deems just and proper.

Dated: July 6, 2018

CRAIG CARPENITO  
United States Attorney

/s/ Eamonn O'Hagan  
EAMONN O'HAGAN  
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